

LINDA LINGLE GOVERNOR HONOLULU

June 15, 2009

EXECUTIVE MEMORANDUM

MEMO NO. 09-03

TO:

All Department Heads

SUBJECT:

Interim Budget Execution Policies and Instructions for FY 10 First Quarter

The State of Hawaii faces a fiscal emergency that is unprecedented in size and scope.

The national and global recession since last year has seriously affected our tourism and construction industries and produced a major, negative impact on our local economy. When the economy contracts, tax revenues decline. In the first 11 months of FY 09, actual general fund tax collections decreased by 9.8% compared to the previous year.

Reflecting this trend, revenue forecast by the Council on Revenues has been revised downward continuously over the past year. The latest revision on May 28, 2009 resulted in an additional reduction of \$637 million in revenues for FY 09, FY 10 and FY 11. Combined with earlier revisions in March 2009, we now need to close a budget gap of \$730 million by the end of FB 2009-11.

Against this economic and financial background, we must be prepared to take the necessary steps and pursue appropriate policies to prudently manage public resources and meet the balanced budget requirement as stipulated by the Hawaii Constitution.

Budget execution policies for FY 10 reflect the State's current fiscal condition and the cautious position that we must adopt at this time:

- 1. On July 1, 2009, departments will receive their respective budget allocations for the <u>first</u> <u>quarter only</u>.
 - a. Exhibit 1 contains your department's First Quarter allocation, which is one-fourth of FY 10 operating program appropriations from House Bill No. 200, H.D. 1, S.D. 1, C.D. 1, SLH 2009, minus one-fourth of expenditure savings from the mandatory furlough program.

- b. CIP staff cost authorized in the operating budget must be adjusted proportionately to reflect the furlough savings.
- c. Requests for exception from this policy will be reviewed on a case-by-case basis and must be submitted to the Governor's Office through the Department of Budget and Finance (B&F) no later than <u>July 15</u>, 2009.
- 2. Allocations for subsequent quarters will be made upon further consideration of revenue and expenditure requirements. This multi-step plan allows for more definitive data on tax collections and revenue forecast to become available during the course of the fiscal year. The next revenue update by the Council on Revenues is statutorily set for September 2009.
- 3. Except for allocation amounts, all other current budget execution policies as contained in the following Executive Memoranda will continue until further notice:
 - Executive Memorandum (E.M.) No. 08-03, FY 09 Budget Execution Policies and Instructions (dated June 23, 2008)
 - o E.M. No. 08-05, Amendments to E.M. No. 08-03 (dated August 26, 2008)
- 4. Application for and expenditure of federal funds under the American Recovery and Reinvestment Act of 2009 are subject to the same budget execution requirements as applicable to other federal funds (see E.M. No. 08-03, Attachment A, Item #9).
- 5. Instructions relating to the mandatory furlough program are being developed by the Department of Human Resources Development.

Questions on the specific policies and instructions should be directed to B&F or the appropriate agency referenced.

The need for maintaining fiscal discipline in managing our limited resources is more important than ever. Toward this end, every department must exercise prudence and practice sound management in how it spends public funds. Every expenditure must compete for priority in the State's spending plan relative to all other funding requirements of the State. Above all, you must guard against unjustified, unintended, or automatic expansion of your budget base.

I believe that we will get through this economic disaster and emerge leaner and stronger. Your hard work and continued dedication to public service are sincerely appreciated.

DEPARTMENT OF AGRICULTURE (June 2009):

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
Appropriation	215.70 13,391,748	82.30 11,616,209	2.00	-	-	-	9.00	-	20.00	-	329.00
Appropriation	13,391,746	11,010,209	1,969,568		-	812,962	1,430,203	-	11,403,074		40,623,764
Furlough Savings	(1,669,474)	(361,479)	(16,796)		-	-	(86,368)	-	(200,600)	_	(2,334,717)
	215.70	82.30	2.00	•	-	1	9.00	-	20.00	-	329.00
1st Qtr Allocation	2,930,569	2,813,683	488,193	- !	-	203,241	335,959	<u>-</u>	2,800,619	-	9,572,264
Restrictions					RESTR	ICTIONS - TO	O BE DETERMIN	IED			
		1965 A 1965 A	data.		0.0	900 120				u i i i i i i i i i i i i i i i i i i i	
TOTAL								in a section of			

	-				Detai	ls of Furlougi	n Savings					
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds
BU 01, 02,03,04,05, 06,												
07, 08, 09, 10, 13		•										
- Included	(1,382,734)	(298,783)	(16,796)		-	-	(86,368)	,	(162,603)	_ [(1,947,284)	-
- Excluded	(259,576)	(62,696)		-				-	(37,997)	-	(360,269)	_
Statutory	(27,164)	-	-	-		-	-		-	-	(27,164)	-
TOTAL C.B.	(1,669,474)	(361,479)	(16,796)	-	-		(86,368)		(200,600)	_	(2,334,717)	_

DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES (June 2009)

	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other	Total	
•	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Allocation	
	650.00	55.00	3.50	0.00	0.00	5.00	35.00	0.00	46.00	0.00	794.50	
Appropriation	71,917,115	28,736,067	18,192,865	0	0	665,331	11,761,875	292,900	36,881,132	o	168,447,285	
Furlough Savings*	(4,369,471)	(407,639)	(15,478)		-	(66,851)	(8,496)	-	(267,301)	_	(5,135,236)	
	650.00	55.00	3.50	-	-	5.00	35.00	-	46.00	-	794,50	
1st Qtr Allocation	16,886,911	7,082,107	4,544,347	-	-	149,620	2,938,345	73,225	9,153,458		40,828,013	
Restrictions							O BE DETERMÍN	IED				
TOTAL	TOTAL TOTAL											

	Details of Furlough Savings													
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP		
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds		
BU 01, 02,03,04,05, 06,														
07, 08, 09, 10, 13														
- Included	(3,434,126)	(370,947)	(13,689)	-	_	-		-	(227,413)	-	(4,046,175)	(621,439)		
- Excluded	(894,441)	(36,692)	(1,789)	-	-	(66,851)	(8,496)	-	(39,888)	-	(1,048,157)	(46,452		
Statutory	(40,904)	-		-	-	1		-	-		(40,904)			
TOTAL C.B.	(4,369,471)	(407,639)	(15,478)		- 1	(66,851)	(8,496)		(267,301)	-	(5,135,236)	(667,891		

^{*} Furlough Savings - does not include programs transferred from BED.

DEPARTMENT OF THE ATTORNEY GENERAL (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation				
	348.43	22.00	178.00	-	-	-	55.35	0.00	36.50	_	640.28				
Appropriation	24,869,947	2,346,782	25,928,341	/ =	-	8,240,607	8,675,374	7,110,342	5,956,960	-	83,128,353				
Furlough Savings	(2,635,171)	(137,863)	(1,094,562)	•	-	(49,217)	(1,098,984)	-	(177,300)	_	- (5,193,097)				
	348.43	22.00	178.00	-	-	-	55.35	-	36.50	-	640.28				
1st Qtr Allocation	5,558,694	552,230	6,208,445		•	2,047,848	1,894,098	1,777,586	1,444,915	-	19,483,816				
Restrictions		RESTRICTIONS - TO BE DETERMINED													
		energe edecimi					Herenis gapen 1997 1986 - 1997			usindasis appallitis appallitis					

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,															
07, 08, 09, 10, 13												ı			
- Included	(981,195)	(34,637)	(845,357)	-	-	(34,693)	(216,979)		(143,329)	-	(2,256,190)				
- Excluded	(1,623,949)	(103,226)	(249,205)	-	-	(14,524)	(882,005)	-	(33,971)	-	(2,906,880)	ı - l			
Statutory	(30,027)		-	-	-	-	-	1	-	-	(30,027)	-			
TOTAL C.B.	(2,635,171)	(137,863)	(1,094,562)		_	(49,217)	(1,098,984)	-	(177,300)	_	(5,193,097)	_			

DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
Appropriation	95.50 7,845,584	26.50 148,422,246	9.00 15,017,301	-		- 51,923,698	0.00	0.00 50,823,665	35.00 17,607,305		166.00 292,439,799
Furlough Savings*	(1,022,704)	(672,803)	(356,609)			-	(40,819)		(498,910)		(2,591,845)
1st Qtr Allocation	95.50 1,705,720	26.50 36,937,361	9.00 3,665,173	-		- 12,980,925	189,795	- 12,705,916	35.00 4,277,099	-	166.00 72,461,989
Restrictions					RESTI	RICTIONS - TO) BE DETERMIN		,,		
TOTAL	Britania Britania Prosposowa				179635 20 <u>00</u> 2000 - 200		Marketter (1995) Marketter (1995) Marketter (1995)			and the same of th	The second secon

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,								l i							
07, 08, 09, 10, 13		i													
- Included	(566,095)	(452,194)	(337,143)	-	-	-	(18,113)	-	(419,848)	-	(1,793,393)	(184,424)			
- Excluded	(429,445)	(220,609)	(19,466)	-	-	-	(22,706)	-	(79,062)	-	(771,288)	(15,687)			
Statutory	(27,164)	-	-	-	-		-		` :	-	(27,164)	-			
TOTAL C.B.	(1,022,704)	(672,803)	(356,609)				(40,819)	-	(498,910)	_	(2,591,845)	(200,111)			

^{*} Furlough Savings - includes programs transferred to AGS.

DEPARTMENT OF BUDGET AND FINANCE (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	142.00	51.00	-	-	-	31.00	.	- 1	-	99.00	323.00
Appropriation	1,584,843,324	9,963,842	-	-		12,431,726	5,525	0		11,317,896	1,618,562,313
Furlough Savings	(70,859,877)	(327,555)	-	!	-	(225,005)	-	_	-	(669,944)	(72,082,381)
	142.00	51.00	-	-	-	31.00	-	-	-	99.00	323.00
1st Qtr Allocation	378,495,862	2,409,072	-	-		3,051,680	1,381	-	-	2,661,988	386,619,983
Restrictions							D BE DETERMIN				···
TOTAL		h dining dia 1,4 2 agunggan			Trimini (f Sama Dani)						1997 1983 - 1984 1883 - 1984

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,															
07, 08, 09, 10, 13						}									
- Included	(222,898)	(222,685)	-	-	-	(182,171)	-	-	-	(542,443)	(1,170,197)	-			
- Excluded	(1,378,979)	(104,870)	-		-	(42,834)		-	-	(127,501)	(1,654,184)	-			
Statutory	(42,202)	-	-	-	-	-	-	-	-	-	(42,202)	_			
Fringe - Included	(62,828,941)	-	-	- ,	-	-			_	-	(62,828,941)	-			
- Excluded	(6,386,857)	-	-	-	-	-			-	-	(6,386,857)	-			
TOTAL C.B.	(70,859,877)	(327,555)	-	_	-	(225,005)	-		-	(669,944)	(72,082,381)	_			

DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	-	379.00	-	-	-	5.00	-	-	-	-	384.00
Appropriation	-	45,609,147	-	-	-	2,331,992	-	-			47,941,139
Furlough Savings	_	(3,170,171)		•	•	(83,168)	-	-		-	(3,253,339)
•	- `	379.00	-	-	-	5.00	-		-	-	384.00
1st Qtr Allocation		10,609,744	-	-		562,206	-	-	-		11,171,950
Restrictions	•					RICTIONS - TO	O BE DETERMI	NED			
TOTAL				1000		100 100 100 100 100 100 100 100 100 100		PHILIPPINE		15 8 1600 - 17 1600 - 1	8886 37 - 1887 188

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,										1	1	1			
07, 08, 09, 10, 13															
- Included	-	(2,310,361)	-	-	_	(83,168)	-		-		(2,393,529)	_			
- Excluded	-	(824,737)	-	-	-	- 1			-	-	(824,737)	_			
Statutory	-	(35,073)	-	-		- 1		-	-	-	(35,073)	-			
TOTAL C.B.	-	(3,170,171)	-	-	-	(83,168)		-			(3,253,339)				

DEPARTMENT OF DEFENSE (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	144.80	-	81.70	-	- '	-	-		-		226.50
Appropriation	14,097,791		76,306,668	-	464,458	•	12,019,595	-	<u> </u>	-	102,888,512
Furlough Savings	(954,178)	_	(548,526)		-		(78,016)	-	-	_	(1,580,720)
	144.80	-	81.70	-	• "	-	-	-	-	-	226.50
1st Qtr Allocation	3,285,903		18,939,536	-	116,115		2,985,395	<u>-</u>	=	-	25,326,949
Restrictions					REST	RICTIONS - T	O BE DETERMIN				
oTOTAL				engagagaga			B Month in the control of the contro			96 7 7 1	
TOTAL		AMON.		100		988	7.45.75	1000000	Adeca :		

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,										1					
07, 08, 09, 10, 13										İ					
- Included	(765,129)	-	(493,017)	-	-	-	(78,016)	- I	-	-	(1,336,162)				
- Excluded	(127,406)	-	(55,509)	-	-	-	` -	_	- !	-	(182,915)	-			
Statutory	(61,643)	-		-	-	-	-		- 1	-	(61,643)	-			
TOTAL C.B.	(954,178)	-	(548,526)	-			(78,016)	•	-		(1,580,720)				

DEPARTMENT OF EDUCATION (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	19,397.60	732.50	5.00	-	-	-	-	- 1	8.00		20,143.10
Appropriation	1,396,097,613	38,181,798	257,190,054		-	13,750,000	14,300,000	117,801,516	22,924,746	-	1,860,245,727
Furlough Savings	(127,702,886)	(99,475)	(4,661,439)		-	(30,950)	(29,865)	_	(15,571)	-	- (132,540,186)
	19,397.60	732.50	5.00	-	-	-	-	-	8.00	-	20,143.10
1st Qtr Allocation	317,098,682	9,520,581	63,132,154		-	3,429,763	3,567,534	29,450,379	5,727,294	-	431,926,387
Restrictions					REST	RICTIONS - TO	D BE DETERMIN	IED			
	туулган а	A STATE OF THE STA			110	200		e e e e e e e e e e e e e e e e e e e	energett		101228641 - 1015 101228641 - 1015
TOTAL	100000000000000000000000000000000000000	7.70		- 6		500	bila (in ance	2.00			0.2

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,															
07, 08, 09, 10, 13 - Included	(125,250,759)	(82,341)	(4,480,327)	_	-	(30,950)	(29,865))	(15,571)	_	(129,889,813)	(347,233)			
- Excluded	(2,452,127)	(17,134)	(181,112)	-	-	-	-	-	-	-	(2,650,373)	(31,442)			
Statutory			-	-	-			-		-	-	-			
TOTAL C.B.	(127,702,886)	(99,475)	(4,661,439)	_		(30,950)	(29,865)) -	(15,571)	-	(132,540,186)	(378,675)			

DEPARTMENT OF EDUCATION - PUBLIC LIBRARIES (June 2009)

	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other	Total
	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Allocation
	555.55	-	-		-	-	-	<u> </u>	-	- [555.55
Appropriation	28,847,163	3,125,000	1,365,244	-	-		-	1	-	-	33,337,408
											-
Furlough Savings	(2,780,988)	-			-	-	-	-	-	-	(2,780,988)
	555.55	-	-	-	-	-	-	- "	-		555.55
1st Qtr Allocation	6,516,544	781,250	341,311	•	-	-		[-	-	7,639,105
Restrictions					RESTE	RICTIONS - T	<u>O BE DETERMIN</u>	VED			
Amoralia Amoralia		a sa							i idanin Alba (Salah)		
				alle die Gertein			2000				en de la companya de La companya de la companya de
TOTAL					31.00		222			NX SECTION 1	100000000000000000000000000000000000000

					Detail	s of Furlougl	n Savings					
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other	w	CIP
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds
BU 01, 02,03,04,05, 06,										T		
07, 08, 09, 10, 13												
- Included	(2,563,899)	<u>-</u> `	-	-	-	-	-	-	-	-	(2,563,899)	_
- Excluded	(217,089)	-	-		-	-	-	-	-	-	(217,089)	-
Statutory	-	-	-		-	<u>-</u>	1		-	-	1 -1	-
TOTAL C.B.	(2,780,988)	-	-	•		-	-	_	-		(2,780,988)	-

DEPARTMENT OF EDUCATION - CHARTER SCHOOLS (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation			
Appropriation	- 52,732,012		-	-	<u>.</u> -	-	-	4,088,212	•	-	- 56,820,224			
Furlough Savings	(3,791,952)		<u>-</u>	-	-	-	-	-		-	(3,791,952)			
1st Qtr Allocation	12,235,015		<u>-</u>		-		-	1,022,053	<u>-</u>	-	13,257,068			
Restrictions		RESTRICTIONS - TO BE DETERMINED												
Total	Service Constitution of the Constitution of th	ing pagamanan Magamananan Magamananan	30 78 19 19 19 19 19 19 19 19 19 19 19 19 19		eda (XI)				erson (in) Anna Million					

					Detail	s of Furloug	h Savings					
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds
BU 01, 02,03,04,05, 06, 07, 08, 09, 10, 13 - Included - Excluded Statutory	(3,657,621) (134,331)	- -	-	- - -	-	- - -	-	- - -	 	-	(3,657,621) (134,331) -	
TOTAL C.B.	(3,791,952)			-	-	-			-	-	(3,791,952)	-

OFFICE OF THE GOVERNOR (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	31.00						-				
Appropriation	3,176,357	<u> </u>	-	-	-		-] [-	-	31.00 3,176,357
Furlough Savings	(438,048)	_	_		_						-
i dilough ouvings	31.00			-		-	-	-	-	-	(438,048) 31.00
1st Qtr Allocation	684,577	-	_	-	-	-		<u> </u>			684,577
Restrictions							O BE DETERMIN	NED			:
					li.		4707464	Sec.		and and	
TOTAL	Part of the second	Para de la companya d			.,,8			This			

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,									1	Т		T			
07, 08, 09, 10, 13	j			•											
- Included	-		-	-	-	-	-	_	-	-	-				
- Excluded	(406,376)	-	-	-	-	-	_	-	-	<u>-</u>	(406,376)				
Statutory	(31,672)			-		-	_	-	-	-	(31,672)				
TOTAL C.B.	(438,048)	-			1		_			-	(438,048)				

DEPARTMENT OF HAWAIIAN HOME LANDS (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	-	109.00	-	-	-	76.00	-	- T	-	-	185.00
Appropriation	-	12,729,181	9,601,391	-	-	6,423,744	-	-	-		28,754,316
Furlough Savings	-	(706,718)	-	-	-	(551,827)	-	-		-	(1,258,545)
	-	109.00	-	-	-	76.00	-	- 1	-	-	185.00
1st Qtr Allocation	-	3,005,616	2,400,348	-		1,467,979		-	-	-	6,873,943
Restrictions					RESTI	RICTIONS - TO	D BE DETERMII	NED			
SeTOTAL			se Se San					1. 200 Statement 1. 1900 Statement 1.		11 19 19 19 19 19 19 19 19 19 19 19 19 1	

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,								*	I						
07, 08, 09, 10, 13								1							
- Included	-	(492,431)	-	-	-	(391,991)	-	-	- [-	(884,422)	-			
- Excluded	- .	(185,329)	-	-	-	(159,836)	-	-	-	-	(345,165)	-			
Statutory	-	(28,958)	-	-	-	-		!	·	-	(28,958)	-			
TOTAL C.B.	-	(706,718)		-	-	(551,827)	_	_	•	-	(1,258,545)	_			

DEPARTMENT OF HUMAN SERVICES (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation			
	1,303.63	-	1,178.87	-	-	-		-	30.00	-	2,512.50			
Appropriation	713,784,920	617,587	1,105,407,325	10,000	-		44,897,733	213,059,941	7,826,979	-	2,085,604,485			
Furlough Savings	(7,535,790)	-	(7,823,477)	-	-	-	(40,381)	-	(199,347)	-	(15,598,995)			
	1,303.63	-	1,178.87	1	-	-	-	-	30.00		2,512.50			
1st Qtr Allocation	176,562,283	154,397	274,395,962	2,500	-	-	11,214,338	53,264,985	1,906,908	-	517,501,373			
Restrictions	RESTRICTIONS - TO BE DETERMINED													
тота							Andre Andre			36% - 1748 314	5 19 19 19 19 19 19 19 19 19 19 19 19 19			

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,															
07, 08, 09, 10, 13]			
- Included	(6,848,773)		(7,432,138)	-	-	-		_	(194,755)	-	(14,475,666)	-			
- Excluded	(659,853)	-	(391,339)	-	-	-	(40,381)	- 1	(4,592)	-	(1,096,165)	- 1			
Statutory	(27,164)		-	-	-	•		-		-	(27,164)	-			
TOTAL C.B.	(7,535,790)	-	(7,823,477)	-	-	-	(40,381)		(199,347)	-	(15,598,995)	-			

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
Appropriation	112.00 15,551,300	700,000	-	-	-	. -	- 4,886,281	-	-		112.00 21,137,581
Furlough Savings	(905,032)	-	-		t	•	-	-	-	_	(905,032)
1st Qtr Allocation	112.00 3,661,567	- 175,000	-	-	•	-	- 1,221,570		-		112.00 5,058,137
Restrictions					REST	RICTIONS - T	O BE DETERMIN	1ED		-	
TOTAL		n Dudies Dudies anathra		ening 4,45c Oron panton		HICHONS - 1			pik Sali		

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,						•						Τ			
07, 08, 09, 10, 13															
- Included	-	-	-	_	-	_	-	_	-	-	-	_			
- Excluded	(877,868)	-	-	-	-		-	-	-	-	(877,868)	_			
Statutory	(27,164)	-	-		-	-		_	-	_	(27,164)	-			
TOTAL C.B.	(905,032)	-	, -			•	_	-		-	(905,032)				

DEPARTMENT OF HEALTH (June 2009)

	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other	Total
	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Allocation
	2,352.04	135.00	358.31	-	-	-	4.50	-	69.20	- 1	2,919.05
Appropriation	408,217,068	219,545,359	118,307,740	-	-	-	93,149,134	67,555,754	218,731,143	-	1,125,506,198
											-
Furlough Savings	(17,371,868)	(924,625)	(3,575,490)		-	-	(87,563)	-	(493,871)		(22,453,417)
	2,352.04	135.00	358.31	-	-	-	4.50	-	69.20	-	2,919.05
1st Qtr Allocation	97,711,300	54,655,184	28,683,063	-	-	-	23,265,393	16,888,939	54,559,318	-	275,763,197
Restrictions							O BE DETERMIN	IED			
and the second of				en modulija				matical (Sec.)	1010 C		
	THE RESERVE				helious us				and the second		
TOTAL									and the second		

				,	Detai	s of Furlougi	h Savings					ľ
1	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds
BU 01, 02,03,04,05, 06,		. 1										
07, 08, 09, 10, 13												
- Included	(15,656,878)	(890,247)	(3,413,553)	-	-		(87,563)	-	(493,871)	-	(20,542,112)	-
- Excluded	(1,635,524)	(34,378)	(161,937)	-	-	-	' -	-	-	-	(1,831,839)	-
Statutory	(79,466)	-		-	-	-	-	-	-	-	(79,466)	_ '
TOTAL C.B.	(17,371,868)	(924,625)	(3,575,490)				(87,563)	-	(493,871)	-	(22,453,417)	_

DEPARTMENT OF HEALTH - HAWAII HEALTH SYSTEMS CORPORATION (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation				
	-	2,836.25	-	T -	-	_	-	-	•	-	2,836.25				
Appropriation	98,260,894	485,811,106	-		-	-	-	5,000,000	-		589,072,000				
Furlough Savings		(31,709,302)	_	_	_	_	_	_	_	_	(31,709,302)				
	-	2,836.25	-	-	_	-	-	_	-	-	2,836.25				
1st Qtr Allocation	24,565,224	113,525,451	-	-	-		-	1,250,000	-	_	139,340,675				
Restrictions		RESTRICTIONS - TO BE DETERMINED													
TOTAL			# 62. 1499 1288		### ###		1000 TE FAR TO HEL 1000 TE								

					Detai	ls of Furlougi	n Savings					
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds
BU 01, 02,03,04,05, 06,						• •						
07, 08, 09, 10, 13	•											
- Included	-	(28,428,684)	-	-	-	-	-	_	-	-	(28,428,684)	- 1
- Excluded	-	(3,280,618)	-	-	-	-	-	-	-	-	(3,280,618)	-
Statutory		-	-	-	-		-	-	-	-	-	
TOTAL C.B.	-	(31,709,302)	<u>-</u>	_	_	-	•	•	•		(31,709,302)	-

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	227.72	8.00	433.10	-	-	-	-	-	-	-	668.82
Appropriation	15,801,051	391,536,386	82,222,399	-	-	· _	4,859,105	168,247,471	50,000	-	662,716,412
Furlough Savings	(1,717,820)	(67,021)	(2,746,013)	-	-	_	(52,690)	-	-	<u>-</u>	(4,583,544
	227.72	8.00	433.10		-	-	-	-	-	-	668.82
1st Qtr Allocation	3,520,808	97,867,341	19,869,097	-	_		1,201,604	42,061,868	12,500	-	164,533,218
Restrictions		•			REST	RICTIONS - T	O BE DETERMIN	∤E D			
e dinamental		es es productos. O mentos es es	engrijes Tugnijes				BARRATA HATELER				BB.
TOTAL	3.0000000000000000000000000000000000000		PROPERTY II		anjana esti				(1) (See 25) (See	0,0020203	ALCOHOLD STREET

					Detail	s of Furloug	h Savings					
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds
BU 01, 02,03,04,05, 06,								T				
07, 08, 09, 10, 13											1.1	
- Included	(1,353,807)	(67,021)	(2,238,362)	-	-	_ -	(52,690)	-	-	-	(3,711,880)	-
- Excluded	(324,539)	-	(507,651)	-	-			-	-	-	(832,190)	-
Statutory	(39,474)	_	-	-	-	-	-	_	-	-	(39,474)	
TOTÁL C.B.	(1,717,820)	(67,021)	(2,746,013)	•			(52,690)	-		_	(4,583,544)	-

DEPARTMENT OF LAND AND NATURAL RESOURCES (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	445.75	302.50	17.75	-	-	- ,	-	-	1.00	-	767.00
Appropriation	26,715,951	59,807,532	17,235,315	-	-	-		-	942,865	-	104,701,663
Furlough Savings	(2,928,340)	(1,974,672)	(206,251)	-	-				(209,326)	-	- (5,318,589)
	445.75	302.50	17.75	-	-	-	-	-	1.00	-	767.00
1st Qtr Allocation	5,946,903	14,458,215	4,257,266		-	-	-	-	183,385	-	24,845,769
Restrictions						RICTIONS - TO	O BE DETERMI	NED	·		
ACCOUNT TOTAL							100 (100 (100 (100 (100 (100 (100 (100	3 19 19 19 19 19 19 19 19 19 19 19 19 19		ere sandare 20 julija en	AND THE PARTY OF T
TOTAL		Name of the last				ALTERNATION SHOWING	Physical Company	PETERSON SERVICES			SEE SEE

	Details of Furlough Savings														
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP			
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds			
BU 01, 02,03,04,05, 06,															
07, 08, 09, 10, 13															
- Included	(2,478,263)	(1,797,467)	(206,251)	_	-	-	-	-	(168,320)	-	(4,650,301)	(195,060)			
- Excluded	(409,897)	(177,205)	-	- }		-	-	_ :	(41,006)	-	(628,108)	(41,210)			
Statutory	(40,180)		-		-	-			-	-	(40,180)	-			
TOTAL C.B.	(2,928,340)	(1,974,672)	(206,251)	-	-	-		-	(209,326)		(5,318,589)	(236,270)			

OFFICE OF THE LIEUTENANT GOVERNOR (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
	8.00	-	-	-	-	-		-	-	-	8.00
Appropriation	1,072,895	-		-	-		-	-	-	-	1,072,895
L											-
Furlough Savings	(150,311)	-	-	-	-	-	-	-	-	-	(150,311)
	8.00	-	-	-	-	-	-	-	-	-	8.00
1st Qtr Allocation	230,646		-	-	-		-		-	-	230,646
Restrictions					REST	RICTIONS - T	O BE DETERMII	NED			•
Hillingers and the second			Program and the			9999033 201		and the second second		2000	
TOTAL	7,64		and the state of	Language Company			2007 2008	and the second second	146	4.000	2/2/4

					Detai	ls of Furlougi	n Savings					
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds
BU 01, 02,03,04,05, 06,												
07, 08, 09, 10, 13			!					İ			1	į
- Included	(4,775)	-	-	-	-		-	-	-	-	(4,775)	-
- Excluded	(131,903)	-	-	-	-	-	-	-		-	(131,903)	-
Statutory	(13,633)	- :	_	_ :	-	-	-	-	-		(13,633)	-
TOTAL C.B.	(150,311)		-	,	-	•	-	t	-		(150,311)	-

DEPARTMENT OF PUBLIC SAFETY. (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
Appropriation	2,607.20 222,187,928	8.00 2,586,006	7.00 1 ,642,924	-	- 209,721	- 75,065	59.00 5,246,216	115,642	8.00 8,194,263	- 742,980	2,689.20 241,000,745
Furiough Savings	(14,084,616)	(72,646)	(14,742)	-		-	(477,602)	-	(276,503)	_	- (14,926,109)
	2,607.20	8.00	7.00	-	-	-	59.00	-	8.00	-	2,689.20
1st Qtr Allocation	52,025,828	628,340	407,046	-	52,430	18,766	1,192,154	28,911	1,979,440	185,745	56,518,660
Restrictions					RESTR	RICTIONS - TO	D BE DETERMIN			*	
i di ini di serimban di serimban di serimban di serimban di serimban di serimban di serimban di serimban di se			anayenaya Dinassa							90000235	
TOTAL		eren a kalangangan	19.368536	en and a second	3 63 ()	681 iche gerenii inii		ALCOHOLOGICA (CO.)	and the street of the street	Hill Helicipangan	

	Details of Furlough Savings													
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		1	CIP	
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	•	Funds	
BU 01, 02,03,04,05, 06,									-					
07, 08, 09, 10, 13														
- Included	(12,764,516)	(59,548)	(6,532)	-	-	_	(477,602)	-	(245,982)	- 1	(13,554,180)		-	
- Excluded	(1,266,903)	(13,098)	(8,210)	-	-	-	-		(30,521)		(1,318,732)	1	-	
Statutory	(53,197)	-	-	-	_	-	-	-	-		(53,197)		-	
TOTAL C.B.	(14,084,616)	(72,646)	(14,742)	-	-	•	(477,602)	, -	(276,503)	-	(14,926,109)			

DEPARTMENT OF TAXATION (June 2009)

	General Fund	Special Funds	Federal Funds	Private Contrib.	County Funds	Trust Funds	Inter-dep'tal Transfers	Federal Stimulus Funds	Revolving Funds	Other Funds	Total Allocation
11.3.11.11.11	391.50	- 1	-	-	-	-	-	-	-	-	391.50
Appropriation	22,176,219	452,000	-	-	-	-		-		-	22,628,219
											-
Furlough Savings	(2,452,060)	(15,298)	-	-	-	-	-		-	-	(2,467,358)
	391.50	-	-	-	-	-	-	-	-	-	391.50
1st Qtr Allocation	4,931,040	109,176		-	-	-	-	-	-	-	5,040,216
Restrictions					RESTE	ICTIONS - T	O BE DETERMIN	NED			
TOTAL							O BE DETERMIN				

	Details of Furlough Savings													
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP		
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds		
BU 01, 02,03,04,05, 06,				1				T						
07, 08, 09, 10, 13								1			,			
- Included	(2,020,087)	(15,298)	-	-	-	-	-	-	-	-	(2,035,385)	-		
- Excluded	(403,377)	- 1	-	_ [-	-	-	-	-	-	(403,377)	_		
Statutory	(28,596)	-		_	-	-	-	-		-	(28,596)	-		
TOTAL C.B.	(2,452,060)	(15,298)	-	_	-		_				(2,467,358)	-		

DEPARTMENT OF TRANSPORTATION (June 2009)

	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other	Total
· · · · · · · · · · · · · · · · · · ·	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Allocation
	-	2,161.00	9.00	-	-	-	-	-	-	-	2,170.00
Appropriation	-	634,600,685	42,963,394	396,437	-	-	-	13,000,000	_	-	690,960,516
				•							-
Furlough Savings		(12,001,118)	(93,668)	-		-	-	-	-	-	(12,094,786)
	-	2,161.00	9.00	-	•	-	-	-	-	·	2,170.00
1st Qtr Allocation		155,649,892	10,717,432	99,109			-	3,250,000	-	-	169,716,433
					, –						
Restrictions					REST	RICTIONS - T	O BE DETERMI	VED.			
TOTAL		aa caraa ah ah ah ah	i i i i i i i i i i i i i i i i i i i				a a a a dinin			. Luciania i	
Egulullulur (a de la companya di kalen		And the second		Sec.	
TOTAL	delining de la colonia					eda e					

	Details of Furlough Savings													
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP		
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds		
BU 01, 02,03,04,05, 06,														
07, 08, 09, 10, 13										į				
- Included	-	(10,671,657)	(74,722)	-	_	- 1	-	-		-	(10,746,379)	(3,050,604)		
- Excluded	-	(1,260,775)	(18,946)	• •	-	-	-	-	-	- [(1,279,721)	(262,728)		
Statutory	-	(68,686)		-	-	-	-	-	-	-	(68,686)	_		
TOTAL C.B.	-	(12,001,118)	(93,668)	•	-	-	-	-	-	-	(12,094,786)	(3,313,332)		

UNIVERSITY OF HAWAII (June 2009)

	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other	Total
	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Allocation
•	6,474.09	467.25	97.66	-	-	-	. "	-	156.75	-	7,195.75
Appropriation	422,591,205	352,419,905	11,264,761	-		-	_	32,000,000	104,908,548		923,184,419
Furlough Savings	(52,086,738)	(2,818,520)	(1,399,051)	•	-	_	-	_	(1,343,567)	-	(57,647,876)
	6,474.09	467.25	97.66	-	-	-	-	-	156.75	-	7,195.75
1st Qtr Allocation	92,626,117	87,400,346	2,466,428	-	-	-	_	8,000,000	25,891,245	_	216,384,136
Restrictions	:				REST	RICTIONS - T	O BE DETERMIN	NED	•		
								20個 2 1 1 1 1 1 1			
TOTAL											

					Detail	s of Furlougi	n Savings					
	General	Special	Federal	Private	County	Trust	Inter-dep'tal	Federal	Revolving	Other		CIP
Bargaining Unit	Fund	Funds	Funds	Contrib.	Funds	Funds	Transfers	Stimulus Funds	Funds	Funds	Total	Funds
BU 01, 02,03,04,05, 06,		·										
07, 08, 09, 10, 13												-
- Included	(46,518,215)	(2,395,402)	(1,313,426)	-	-	-	-	-	(1,212,361)	-	(51,439,404)	-
- Excluded	(5,568,523)	(423,118)	(85,625)	-	-	•	-	-	(131,206)	-	(6,208,472)	-
Statutory	-				-	-	-	-	-	-	-	-
TOTAL C.B.	(52,086,738)	(2,818,520)	(1,399,051)	_	-	•		-	(1,343,567)	-	(57,647,876) 0	-